



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

WITHHOLDING TAX INFORMATION SHEET



www.tax.utah.gov
Additional tax information
and Utah State tax forms.

Who Must Withhold Taxes?

Any person who pays wages in this state must become licensed for withholding tax. If you are required to be licensed, you are also required to withhold, report, and remit any tax due.

How Do I Get a Withholding License?

Every employer who is required to withhold taxes must first obtain a withholding license. The license may be obtained by:

- 1) Completing form TC-69, "Utah State Business and Tax Registration" and submitting it to the Tax Commission. This form can be found on our website at **tax.utah.gov/forms**, or
- 2) Going online to **tax.utah.gov** and clicking on the "One Stop Business Registration" link to access the application for both the withholding license and other state and local agency registrations.

How Much Should I Withhold?

Employers should withhold amounts based on the employee's federal W-4 form and the Utah income tax withholding schedules or tables contained in Tax Commission Publication 14.

How Do I File and Pay?

Utah Code §59-10-406 explains an employer is required to file a return and pay all amounts withheld to the Utah State Tax Commission on or before the due date (see due dates on this page). A coupon identifying the account number, filing period, and payment amount must accompany all payments.

How Often Do I Need to File?

Filing is based on the amount of Utah wages you expect to pay in a calendar year.

- Less than \$1,000 per year (annual filing)
- Less than \$1,000 per month (quarterly filing)
- More than \$1,000 per month (monthly filing)

Coupon Booklets

Within 30 days after opening a new withholding license, the employer will receive a withholding coupon payment booklet. Employers with existing withholding licenses will receive a new withholding coupon booklet each year in January or early February. The coupon booklets, which are imprinted with account information, contain all withholding forms that must be filed during the year. *If you do not receive your withholding coupon booklet, contact the Tax Commission.*

Filing Coupons

Depending on the filing frequency, the coupon booklet will contain the following filing coupons:

- Annual – One annual filing coupon (form TC-96Y)
- Quarterly – 4 quarterly filing coupons (form TC-96Q)
- Monthly – 12 monthly filing coupons (form TC-96M)

These coupons are the employer's withholding returns. They are filed with the withholding payment.

When Are Withholding Taxes Due?

NOTE: Utah does not follow the federal withholding payment periods. Utah **only** requires that payment be made monthly, quarterly, or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

• Annually

Annual returns are filed for the calendar year, ending in December. The return and payment are due by January 31 of the following year.

• Quarterly

Quarterly returns and payments are due by the last day of the month following the close of the quarterly period.

• Monthly

Monthly returns and payments are due by the last day of the month following the close of the monthly period.

Returns with due dates on Saturday, Sunday, or legal holidays are due on the next business day.

Signature and Date:

Please check the appropriate box below and sign and date this information sheet.

*I certify that I have read the above information and Utah state withholding tax **is not** being withheld and remitted appropriately. Please contact me so I can correct the past errors.*

*I certify that I have read the above information and Utah state withholding tax **is** being withheld and remitted appropriately:*

Signature and Title

Date

Withholding Tax Account Number

For more information regarding withholding tax see Tax Commission Publication 14.